



Iowa Fuel Tax Refund Worksheet

This worksheet is intended to assist you in filing for motor fuel or special fuel tax refunds by telephone. This worksheet pertains to items 8 through 18 of the call card. It is recommended that you have a completed copy on hand each time you file a claim by telephone. You should also refer to form 90-214 (Call Card Glossary and Supplementary Instructions) and explanations on the reverse side while completing the worksheet. After completing the worksheet you may file your claim by dialing 1-800-200-2293.

*A separate worksheet is required when periods before and after July 1 are included.

Refund Permit: _____

Period covered by this claim (mm/dd/yy): from **Earliest Invoice** _____ to **Last Invoice** _____

- | | | | |
|---|---------------------------------------|----------------------------|----------------------------|
| 1. A 2-digit number from the box at upper right. Item 8 on call card | 1. _____
claim type no. | 1. _____
claim type no. | 1. _____
claim type no. |
| 2. A 3-digit number from the box at lower right. Item 9 on call card | 2. _____
fuel type no. | 2. _____
fuel type no. | 2. _____
fuel type no. |
| 3. Base Quantity in gallons or tons, whichever is applicable. Item 10 on call card | 3. _____
whole numbers | 3. _____
whole numbers | 3. _____
whole numbers |
| 4. Percentage – See explanation on reverse side. Item 11 on call card | 4. _____ % | 4. _____ % | 4. _____ % |
| 5. Total Gallons Claimed for Refund: Multiply Base Quantity (line 3) by Percentage (line 4). | 5. _____
whole numbers | 5. _____
whole numbers | 5. _____
whole numbers |
| 6. Tax rate for fuel type from box at lower right. | 6. _____ | 6. _____ | 6. _____ |
| 7. Tax Paid on Gallons Claimed: Line 5 multiplied by line 6. | 7. _____ | 7. _____ | 7. _____ |
| 8. Net Cost of Fuel: Line 5 multiplied by (average cost per gallon of the fuel less the Iowa fuel tax included in the average cost). Item 15 on call card | 8. _____ | 8. _____ | 8. _____ |
| 9. Iowa Sales Tax: See explanation on reverse side. | 9. _____ | 9. _____ | 9. _____ |
| 10. Net Refund per Fuel/Claim Type: Subtract line 9 from line 7. Item 16 on call card | 10. _____ | 10. _____ | 10. _____ |
| 11. Total Refund Claimed: Add entries on line 10 for all columns and enter total. Item 18 on call card | Total Refund Claimed 11. _____ | | |

Claim Type Number

- 21 • Agricultural Production
- 31 • Federal Government
- 32 • State Government
- 33 • Other Political Subdivision
- 34 • Urban Transit System
- 35 • Regional Transit System
- 36 • Native American
- 41 • Contract Carrier
- 51 • Commercial Fisher
- 52 • Home Heating
- 53 • Extract/Process Natural Deposits
- 54 • Denaturing Alcohol

Commercial

- 61 • Reefer
- 62 • Pumping Dry Product
- 63 • Pumping Wet Product
- 64 • Idling
- 65 • Power Takeoff
- 66 • Off Road
- 67 • Export of Tax Paid Fuel
- 68 • Ready Mix
- 69 • Solid Waste
- Refund Agent**
- 71 • Reefer
- 72 • Pumping Dry Product
- 73 • Pumping Wet Product
- 74 • Idling
- 75 • Power Takeoff

Fuel Type Number (Tax per Gallon)

- | | |
|------------------------|------------------------------|
| 054 • LPG (20¢) | 125 • Aviation Gas (8¢) |
| 065 • Gasoline (21.0¢) | 130 • Jet Fuel (3¢) |
| 079 • E85 (19¢) | 169 • Undyed Diesel/Biofuel/ |
| 123 • Alcohol (19¢) | Kerosene (22.5¢) |
| 124 • Gasohol (19¢) | |



Iowa Fuel Tax Refund Worksheet Instructions

See the Call Card Glossary & Supplemental Instructions for the complete instructions.

Questions? Call 1-800-367-3388 (Iowa, Omaha, Rock Island, Moline) or 515-281-3114.

Refund Permit: Enter the refund permit number associated with the claim type.

Period Covered by this claim:

Earliest Invoice: Enter the date in 6-digit numeric format MM-DD-YY (Example: April 15, 2015, is 041515) for the earliest fuel purchase invoice in the claim period.

Last Invoice: Give the date in 6-digit numeric format MM-DD-YY (Example: May 15, 2015, is 051515) for the last fuel purchase invoice in the claim period.

Note: Claims must be filed within three years of the invoice date once the \$60 minimum in refunds has been accumulated.

1. Claim Type No.:

Enter the 2-digit number corresponding to the type of claim(s) you are filing. See the section entitled Claim Type on the Iowa Fuel Tax Refund Worksheet. Important: The second two digits of your permit number usually reflect the 2-digit number, which should be used.

Example: 733000000 would be an "other political subdivision" claim type 33.

Exception: If the second two digits of your permit number are 60, then 61 through 69 apply to you depending on which category you applied for. If 70, then 71 through 75 will apply.

2. Fuel Type No.: Enter the 3-digit number corresponding to the fuel type(s) represented in your claim. See the section entitled Fuel Type on the Iowa Fuel Tax Refund Worksheet.

3. Base Quantity: The "Base Quantity" is the number of gallons or tons that is used as the foundation for calculating the refund amount. Report "base quantity" as whole gallons or tons, no decimals. For claim type 65 Power Take Off (PTO), report only the fuel being placed in the motor vehicle supply tank. For claim type 64 Idle Time, use Iowa taxable gallons from the IFTA report.

4. Percentage: If you are filing a contract carrier (41), ready mix (68) or solid waste (69) claim, please refer to the explanation of "Percentage" (item 11) in the Call Card Glossary and Supplementary Instructions.

If you are filing an idling (64) (74) claim, enter the percentage of idle gallons for all purposes to total gallons consumed for all purposes

If you are filing a power takeoff (65) (75) claim, enter the percentage of gallons used to run the power takeoff (non-propulsion gallons) to total gallons consumed for all purposes. See item 13 in the Call Card Glossary and Supplementary Instructions for an explanation of "total gallons consumed for all purposes."

If you are pumping dry product (62) (72), enter 30.00% (.30).

If you are pumping wet product (63) (73) and the fuel type is either gasoline (065) or undyed diesel (169), enter .05% (.0005).

If you are pumping wet product (63) (73) and the fuel type is LPG (054), enter .1% (.001).

All other claim types enter 100%.

You will not be asked for a percentage over the telephone unless you are filing a contract carrier (41), ready mix (68), or solid waste (69) claim. However, you will be asked for the net refund by fuel/claim type and the total refund claimed. As you will see by completing the worksheet, it is necessary that you know your percentage so that you can give the correct response to these questions.

Enter your percentage in a decimal form. For example, report 30 percent as 30.00%. Say 30.00 (three zero point zero zero), not .30 or 30 when calling in your claim.

5. Total Gallons: Line 3 multiplied by line 4.

6. Tax Rate: Enter the corresponding tax rate(s) for the period claimed. See the Fuel Type (tax per gallon) box in the lower right hand corner.

7. Tax Paid on Gallons Claimed: Line 5 multiplied by line 6.

8. Net Cost of Fuel: The Net Cost of Fuel equals the total cost for the number of gallons claimed for refund, less the Iowa fuel tax included in the total cost. The Net Cost of Fuel includes all federal taxes. If, for example, you claimed 1,000 gallons of undyed diesel (diesel fuel tax rate .225) and your average cost per gallon was \$3.75 for those 1,000 gallons, you would answer \$3,525 when asked for the Net Cost of Fuel ($\$3.75 - .225 = \$2.275 \times 1000 = \$3,525$). Line 5 multiplied by the average cost per gallon, less the Iowa fuel tax.

9. Iowa Sales Tax: This line is not applicable to claim types 21, 31, 32, 33, 34, 35, 36, 54, and 67. All others will generally have to enter 6% (.06) of line 8. In some instances, however, a specific sales tax exemption relating to the use of the fuel may apply. **If sales tax due exceeds fuel tax refund, do not file your claim.**

10. Net Refund for Fuel/Claim Type: To compute the net refund for each fuel or claim type, subtract line 9 from line 7.

11. Total Refund Claimed: Enter the total of line 10 for all the columns.

Note: After reporting the total refund claimed, the operator will ask you two questions:

"Do you have additional fuel or claim types to report?" Answer "yes" if you have additional information to report and if that information is for the same invoice dates. Answer "no" if you have nothing further to report or if the invoice dates are different.

If you answer "yes" to the previous question, the operator will take the additional information from you. You will complete the call and receive a reference number.

If you answer "no" to the previous question, you will receive a reference number. Once you have received the reference number, you will be asked: "Do you wish to perform any other Iowa Tax Transactions?" Answer "yes" if you have additional invoice dates. Answer "no" if you have completed the filing of your claim.